Exhibit A

IN THE UNITED STATES DISTRICT COURT
FOR THE MIDDLE DISTRICT OF PENNSYLVANIA

RAYMOND R. LASHER,	)	
	)	
Plaintiff,	)	
	)	
v.	)	
	)	
STATOIL USA ONSHORE PROPERTIES INC., f/k/a STATOILHYDRO US ONSHORE PROPERTIES INC.	)	Case No. 3:17-cv-00914-UN (State Court Case No. 2017-595 CP)
	)	
Defendants.	)	

DECLARATION OF ANGELA PASLAY, CPA

1. My name is Angela Paslay. I am over the age of 21 years and am fully competent to make this affidavit. I have personal knowledge of the facts stated in this affidavit and they are all true and correct.

2. I am a Director at Applied Economics Consulting Group, Inc. ("Applied Economics") in Austin, Texas. Applied Economics conducts economic and financial analysis for a wide variety of clients across a number of industries. I am a Certified Public Accountant licensed by the State of Texas.[1] I have substantial experience in the oil and gas industry and the assessment of facts and circumstances in complex litigation. Prior to joining Applied Economics, I worked for over 14 years in the oil & gas industry as a member of the accounting, marketing and legal departments. I am a graduate of Sam Houston State University and a member of the American Institute of Certified Public Accountants. I have relevant experience in and an understanding of the economic issues present in this matter and both my academic and professional experiences qualify me to present this affidavit. A copy of my professional resume is attached to this affidavit as Exhibit A.

3. I have been retained by Statoil USA Onshore Properties, Inc. ("Statoil") in connection with the above-captioned case to perform and provide calculations at the request of Statoil's counsel. Specifically, I have been asked to calculate the historical difference between the royalty prices actually paid by Statoil to Mr. Lasher and the prices that would have been paid if Mr. Lasher's royalty had been based on the downstream prices realized by Statoil Natural Gas LLC ("SNG"). I have also been asked to calculate the historical mainline transportation costs incurred by SNG in delivering gas to its customers, as well as the

[1] Applied Economics Consulting Group, Inc. is not a CPA firm.

gathering, compression and administrative costs ("upstream post-production costs") associated with handling the natural gas production from the wells in which Mr. Lasher owns a royalty interest. Finally, I have also been asked to estimate the future mainline transportation costs and future upstream post-production costs associated with the remaining economically recoverable reserves expected to be produced from the wells in which Mr. Lasher owns a royalty interest.

4. In order to perform the computations described above, I have received and relied on actual data and documents provided by Statoil in this matter, including the following: historical electronic payment history extracted from Statoil's revenue accounting system; historical invoices reflecting actual upstream costs; historical prices realized by SNG; historical mainline transportation costs; gas gathering and transportation agreements; and natural gas reserves with associated projections of future production. All of the information I have relied upon is information of a type that I and other experts in my field would typically rely upon in evaluating potential amounts in controversy in a case of this type.

5. The Plaintiff in this matter, Raymond R. Lasher, is a royalty owner in five wells in which Statoil owns a working interest pursuant to an August 26, 2009 Oil and Gas Lease between Rudolph R. Lasher and Raymond R. Lasher, as Lessor, and Elexco Land Services, Inc., as Lessee. Mr. Lasher's royalty interest in each well is reflected in Table 1 below. All five wells are connected to the Rome Gathering System in Northern Pennsylvania that is owned and operated by Williams.

TABLE 1

WELL NAME	Lasher Net Revenue Interest
LASHER N SUS 4H	0.00284908
LASHER N SUS 5H	0.00284908
LASHER N SUS 6H	0.00084696
LASHER S SUS 4H	0.00025545
LASHER SW SUS 3H	0.00008249

6. The first two wells (the Lasher N SUS 4H and Lasher S SUS 4H) began production in May 2015 and the remaining three wells began production in June 2015. All five wells continue to produce to present and are projected to economically produce for 20 to 30 years into the future based on Statoil's reserve and economic projections for each of the five wells. For the purpose of this affidavit, the historical amounts reflect production months from May 2015 through June 2017 and the future projections reflect the anticipated production months of July 2017 through the economic life of each individual well.

7. Table 2 below summarizes the results of the calculations I was asked to perform. The amounts reflected in Table 2 are before any interest and are undiscounted.

TABLE 2

Time Frame	Gross Price Differential Between Royalty Paid and SNG's Realized Price	Mainline Transportation	Upstream Post-Production Costs
Historical	$35,621.77	$22,210.79	$25,629.77
Future	See paragraph 13	$21,273.85	$24,252.19
Total	**$35,621.77**	**$43,484.64**	**$49,881.96**

8. The historical price difference between the royalty prices actually paid to Mr. Lasher and the prices that would have been paid if Mr. Lasher's royalty had been based on the prices realized by SNG are $35,621.77 as reflected in Table 2.[2] This amount was calculated in the following manner. The calculation of the prices and amounts actually paid to Mr. Lasher were extracted from the historical electronic payment history provided by Statoil.[3] The royalty amounts based on the prices realized by SNG were calculated based on Mr. Lasher's actual historical royalty volume (in MMBtus) from the same payment history records multiplied by the actual average weighted prices realized by SNG in each historical production month.

9. The historical mainline transportation rates were provided by SNG on a monthly basis for the Rome Gathering System. The historical mainline transportation amount of $22,210.79 attributable to Mr. Lasher's royalty interest was calculated based on Mr. Lasher's actual historical royalty volume (in MMBtus) from the payment history records times the actual mainline transportation rates for the Rome Gathering System in each historical production month. This reflects an average mainline transportation rate of $0.50 per MMBtu across the natural gas production.[4]

10. The historical upstream post-production costs associated with the handling of the gas along the Rome Gathering System were provided by Statoil on a monthly basis. The historical upstream post-production costs amount of $25,629.77 attributable to Mr. Lasher's royalty interest was calculated based on Mr. Lasher's actual historical royalty volume (in MMBtus) from the payment history records multiplied by the actual rates on the Rome Gathering

[2] The average gross price difference is $0.80 per MMBtu over the historical time period.

[3] The historical electronic payment history was provided for May 2015 through August 2016 production months. The future projections were provided beginning with July 2017 production. As a result, the production months of September 2016 through June 2017 were estimated based on actual production through August 2016 and included in the historical amounts.

[4] Not all gas delivered on the Rome Gathering System is transported downstream on mainline transportation. Therefore, the effective rate for volumes actually shipped is higher than $0.50 per MMBtu.

System in each historical production month. This reflects an average rate of $0.57 per MMBtu for upstream post-production costs.[5]

11. Future projected mainline transportation costs and upstream costs were calculated using the historical average rates discussed above multiplied by the projected royalty volume attributable to Mr. Lasher's royalty interest over the remaining economic life of each well. First, the future production quantity in Mcf as provided by Statoil was converted to MMBtu based on the historical, actual BTU factor of 1,030 Btu/cf, as calculated from the payment history. Future production attributable to Mr. Lasher's royalty interest from all five wells is projected to be 42,548 MMBtu. The 42,548 MMBtu multiplied by the historical mainline transportation rate of $0.50 per MMBtu is $21,273.85. The 42,548 MMBtu multiplied by the historical upstream post-production rate of $0.57 per MMBtu is $24,252.19.

12. Both mainline transportation costs and upstream costs are reasonably certain to continue at a relatively consistent level over the remaining life of the five wells. Statoil and/or SNG are parties to long-term contracts providing for the transportation and handling of natural gas produced into the Williams-owned Rome Gathering System. While the terms of the current contracts may not extend through the projected life of the five wells, it is reasonable to assume that the contracts will either be extended or replaced with similar commercial terms in order to provide for the continued production of natural gas from these five wells and other wells along the Rome Gathering System.

13. I have not been asked to calculate a specific estimate for the gross price differential going forward. However, I do note that the future production attributable to Mr. Lasher's royalty interest from all five wells is projected to be 42,548 MMBtu and that the past gross price differential has ranged between $0.08 and $1.42 per MMBtu between May 2015 and November 2016 production months.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on this day, July 19, 2017

Angela Paslay

Angela Paslay, CPA

[5] To date, Mr. Lasher's royalty payments have not been reduced by the upstream post-production costs associated with the Rome Gathering System.

ANGELA PASLAY, CPA

APPLIED ECONOMICS CONSULTING GROUP, INC.
1905 North Lamar Blvd.
Austin, Texas 78705
713-376-6520 Fax 512-474-6756
apaslay@aecgi.com www.aecgi.com

EDUCATION

BBA, Accounting, Sam Houston State University, 1993

PROFESSIONAL LICENSES AND ASSOCIATIONS

Certified Public Accountant, State of Texas, November 1995 - current

American Institute of Certified Public Accountants - Member

WORK EXPERIENCE

Applied Economics Consulting Group, Inc., July 2007 to Present
Director

> Provide financial, economic, and litigation consulting services to clients in the oil and gas industry. Litigation consulting and support services focus primarily on damage analysis for complex commercial litigation matters and economic analysis for oil and gas contract dispute matters.

ConocoPhillips, April 2006 to June 2007

Burlington Resources, November 1993 to March 2006

> Held various positions in the legal, marketing and accounting departments. Responsible for royalty compliance, litigation support, product valuation, strategic planning and budgeting, supply management, and pipeline and revenue accounting.

RECENT CONTINUING PROFESSIONAL EDUCATION

Ethics Training for Texas CPAs, May 2017
The Pocket MBA: Concepts and Strategies, May 2016
The Pocket CFO: Tools & Metrics, May 2016
Legal Environments of Business, June 2012